In the Supreme Court of the United States

OCTOBER TERM, 1964

No. 685

THE MOTORLEASE CORPORATION, PETITIONER

v.

UNITED STATES OF AMERICA

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

MEMORANDUM FOR THE UNITED STATES

This case involves the same basic issue as is presented in *Fribourg Navigation Co.* v. *Commissioner*, No. 679. For the reasons stated in the Commissioner's memorandum in that case, we believe that the writ should also be granted in the instant case.

Respectfully submitted.

ARCHIBALD COX,
Solicitor General.

JANUARY 1965.

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